

STATE OF SOUTH CAROLINA )  
 )  
COUNTY OF CLARENDON )

ORDINANCE #2018-03

**BE IT ORDAINED** by the County Council of Clarendon County Council, duly assembled, and by the authority of the same:

**WHEREAS**, 4-19-120 and 4-9-130 of The Laws of South Carolina require that a County Council shall adopt an annual Budget and shall act by Ordinance to adopt a Budget and levy taxes; and,

**WHEREAS**, the County Council for Clarendon County, South Carolina, has estimated that for the County's fiscal year beginning July 1, 2018, the aggregate amount of all anticipated funds, moneys and revenues available to the County from all sources for the County's fiscal year beginning July 1, 2018, as set forth in detail on the annexed Exhibit A, Revenue Analysis, which is attached hereto and made a part hereof by reference.

**WHEREAS**, County Council further finds, based on the estimated value of the millage imposed herein, that, in order to provide for the expenditure hereinafter appropriated, the millages hereinafter established should be and are established and applied to the purposes hereinafter set forth; and,

**WHEREAS**, County Council further finds that the expenditures of the appropriations hereinafter made are all necessary, are all in the best interest of the citizens of the County, and are all for proper public and corporate purposes of the County; and,

**WHEREAS**, it is hereby declared to be the intention of the Clarendon County Council if any section, paragraph, sentence, clause or phrase of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any Court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance since the same would have been enacted by the Clarendon County Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section; and,

**WHEREAS**, any prior Ordinance or any section, paragraph, sentence, clause or phrase of any prior Ordinance or Ordinances of Clarendon County that are or may be in conflict with this Ordinance are hereby declared to be invalid.

**NOW, THEREFORE**, the following Ordinance is hereby adopted:

**Section I.** For purposes of this Ordinance and for purposes of the records of the County related to the levying of taxes and the expenditure of funds by the County for the County's fiscal year beginning July 1, 2018, and ending June 30, 2019, the following definitions shall apply:

- |                           |  |
|---------------------------|--|
| <u>Tax District #10</u> - | That portion of Clarendon County School District #1 situated Outside the corporate limits of the Town of Summerton.  |
| <u>Tax District #11</u> - | That portion of Clarendon County School District #1 situated Inside the corporate limits of the Town of Summerton.   |
| <u>Tax District #20</u> - | That portion of Clarendon County School District #2 situated Outside the corporate limits of the City of Manning and |

Town of Paxville.

- Tax District #21 - That portion of Clarendon County School District #2 situated Inside the corporate limits of the City of Manning.
- Tax District #22 - That portion of Clarendon County School District #2 situated Inside the corporate limits of the Town of Paxville.
- Tax District #30 - That portion of Clarendon County School District #3 situated Outside the corporate limits of the town of Turbeville.
- Tax District #31 - That portion of Clarendon County School District #3 situated Inside the corporate limits of the town of Turbeville.
- Tax District #40 - That portion of Clarendon County designated as the Clarendon County Industrial Park in which all three school districts share equally the revenue derived from the taxes generated from that district.

**Section II.** The following funds are hereby appropriated for the County's fiscal year beginning July 1, 2018, and ending June 30, 2019, for the purposes indicated below:

CLARENDON COUNTY TOTAL APPROPRIATION	
FISCAL YEAR 2018/2019	
DEPARTMENT	FY18/19
ADMINISTRATION	\$283,297
CLERK OF COURT	\$216,269
MAGISTRATE	\$526,677
PROBATE JUDGE	\$167,006
COUNTY COUNCIL	\$117,226
ASSESSOR	\$534,815
AUDITOR	\$211,214
VETERAN'S AFFAIRS	\$70,828
TREASURER	\$408,698
FACILITIES MANAGEMENT	\$545,814
SHERIFF	\$3,895,086
CORRECTIONS	\$2,118,125
CORONER	\$192,806
COMMUNICATIONS	\$839,744
EMERGENCY PREPAREDNESS	\$89,239
FAMILY COURT	\$150,128
ROD	\$182,598



MASTER IN EQUITY	\$41,191
LANDFILL	\$2,066,281
PLANNING/PUBLIC SERVICE	\$330,637
FLEET MAINTENANCE	\$193,212
DEVELOPMENT BOARD	\$340,612
ENGINEER	\$188,736
FINANCE	\$309,898
HUMAN RESOURCES	\$179,309
GRANTS	\$122,427
PROCUREMENT	\$133,470
RECREATION	\$508,076
BD OF ELECTIONS & VOTERS REGISTRATION	\$222,478
INFORMATION TECHNOLOGIES	\$426,832
PUBLIC WORKS	\$990,378
ARCHIVES	\$85,966
DSS FUNDS - CLERK OF COURT	\$89,812
DSS FUNDS - SHERIFF	\$9,000
AGENCIES	\$2,095,535
NON-DEPARTMENTAL	\$2,374,394
AIRPORT COMMISSION	\$30,725
<b>TOTAL COUNTY BUDGET</b>	<b>\$21,288,539</b>
<b>(GENERAL OPERATIONAL BUDGET)</b>	
<b>TOTAL</b>	
<b>GENERAL COUNTY OBLIGATION DEBT</b>	<b>\$996,142</b>
<b>ADMINISTRATION COMPLEX LEASE</b>	<b>\$486,115</b>
<b>COURTHOUSE LEASE / PURCHASE</b>	<b>\$261,800</b>
<b>SUB-TOTAL:</b>	<b>\$23,032,596</b>

SPECIAL PURPOSE OPERATING FUNDS	
F.E. Dubose Vocational School	\$225,000
Fire	\$3,699,522



TOTAL	\$3,924,522
(SPECIAL PURPOSE DISTRICTS OPERATIONAL BUDGET)	
FIRE DISTRICTS DEBT OBLIGATIONS	
Fire Debt.	\$105,163
TOTAL FIRE DISTRICT DEBT. OBLIGATIONS	\$105,163
SUB-TOTAL	\$4,029,685
SPECIAL PURPOSE OPERATIONS & DEBT.	
TOTAL APPROPRIATIONS FOR EXPENDITURES TO BE MADE BY CLARENDON COUNTY:	\$27,062,281
ENTERPRISE FUNDS	
Clarendon County Water & Sewer (Operating Expenses)	\$503,075
Weldon Auditorium Complex (Operating Expenses)	\$108,315

**Section III.** Provided, however, notwithstanding anything set forth in Section II or any other provisions of this Ordinance to the contrary, the County Administrator of Clarendon County shall have the authority to add to or reduce from any appropriations made in this Ordinance for County Operations amounts not to exceed \$25,000 or 25% of any appropriations made in this Ordinance, whichever is the lesser, provided any such additions to any appropriations shall not cause the total County General Operations Budget to exceed that which is approved in Section II.

**Section IV.** The above appropriations shall be kept separate, and expended for the purposes for which each was appropriated. Except as otherwise specifically provided herein, there shall not be expended or contracted to expend any sum greater than the amount appropriated except with the approval of the County Council for the County and no account against the County shall be approved or paid except an expenditure authorized by this Ordinance or further action of County Council.

**Section V.** County Council hereby authorizes the County Administrator to expend and/or transfer monies from restricted funds upon a majority vote of County Council and to execute a Tax Anticipation Note (TAN), as necessary, according to the authorization provided in Exhibit C, attached.

**Section VI.** County Council hereby authorizes the County Administrator to execute a lease or other similar agreement, as appropriate, according to the authorization provided in Exhibit D, attached.

**Section VII.** The exact amounts the County is required to expend for the following items are set by State Law, to wit: jury pay and court expenses (Clerk of Court); Coroner's juries, inquests, etc.; S.C. Police Officer's Retirement (County share); per diem (Tax Assessor and Appeals Board); advertising tax sales, bids, notices, etc.; officials' and employees' bond premiums; workers' compensation benefits and/or premiums; State Retirement (County share); social security (County share); unemployment compensation; legal expenses for the defense of the indigent; and other legal expenses. The amounts



herein appropriated for the items enumerated in this section are based on estimated requirements, but may, in fact, vary in accordance with the requirements of State Law.

Accordingly, notwithstanding anything contained in this Ordinance to the contrary, payment of the items enumerated in this section, as from time to time required by State Law, is authorized even if the amount thereof should exceed the estimated amount hereof appropriated in this Ordinance for any such item.

**Section VIII.** The amounts of the salaries of the following officials by this Ordinance for the fiscal year for said County beginning July 1, 2018, shall be as follows, which amounts shall be paid out of and deducted from the appropriations made for their respective offices, to with:

Sheriff	\$72,842.40
Clerk of Court	\$81,640.82
Judge of Probate	\$65,550.42
Coroner	\$44,700.99

In addition to State salaries, the salaries of the following County officials are supplemented by the County as follows:

Auditor	\$57,257.78
Treasurer	\$74,932.78

The amounts herein provided for the salaries or supplements to the salaries of the officials mentioned in this section shall be in lieu of all fees collected by these officials and the amounts herein provided shall be the salaries or supplements to the salaries of such officials for all their services for the fiscal year of the County commencing July 1, 2018. However, said salaries as set out in this section are exclusive of any supplements thereto paid to any of said officials by the State of South Carolina and said officials are hereby authorized to accept any such supplements to their salaries. Any such supplements received by the County on behalf of a respective official shall be paid by the County to the applicable official.

**Section IX.** Salaries provided herein for the Sheriff, the Clerk of Court, the Judge of Probate, the Coroner, the Auditor, and the Treasurer/Tax Collector are appropriated for the present holders of the aforesaid offices, and in the event vacancies occur in any of these offices, the beginning salaries and appropriations therefore shall be determined by the County Council.

**Section X.** The positions of the various County employees set forth in the annexed Exhibit B, Personnel Analysis, which is attached hereto and made a part hereof by reference, are hereby ratified, approved, and authorized in order to carry out the functions of the County. The County Administrator is authorized to fill these positions with such employees, as the County Administrator deems in the best interest of the County consistent with applicable laws, ordinances, regulations, and policies. The County Administrator is not required to fill any position that is or becomes vacant should the County Administrator deem it in the best interest of the County that said position is left vacant. Except as otherwise provided in this section, and except also as County Council might from time to time by majority vote otherwise direct, the County Administrator is authorized, from time to time, to assign, amend, and vary the duties and responsibilities of County employees, to increase or decrease salaries within existing salary ranges applicable to a respective position, move County employees from one position with the County to another position with the County, either within a department or to another department, and to combine one or more positions or portions thereof into a single position. The County Administrator shall not change the title of the position of a County employee unless the County Council, by approval, so authorizes. Nothing in this section shall authorize the expenditure of any County funds except for the purposes authorized in this Ordinance. Further, the County Administrator shall not,



without authorization granted by approval of County Council, create any new position, nor increase the total number of County employees, from the total section to the contrary, the County Administrator is authorized to employ additional persons for temporary contract labor for a period not to exceed six (6) months per person in any one fiscal year. No new County employee shall be employed to fill any position with the County at a salary or compensation in excess of the salary or compensation range for that position as set forth in the County's present salary schedule without approval of the County Council. The County Administrator (and/or his designated appointee) is further authorized by County Council to develop, implement, and enforce policies, procedures, rules, and regulations, relating to: furloughs, layoffs, reductions in force (RIF), and early retirement packages for all county employees as he deems reasonable necessary and prudent.

**Section XI.** Clarendon County may pay up to one hundred dollars (\$100.00) towards the cost of an employee's position of his/her monthly insurance premium. This shall be effective beginning January 1, 2014 and continue until otherwise repeals by act of Clarendon County Council.

**Section XII.** Magistrates shall file a monthly statement with the County Treasurer showing all cases handled during the past month certifying that proper disbursements of all fines due to the County shall have been paid to the County Treasurer.

**Section XIII.** The Auditor is authorized and directed to levy such millage upon all taxable property within the County as necessary to provide funds required to meet the appropriation made in this Ordinance for County purposes.

**Section XIV.** To secure and maintain investment grade credit ratings, meet seasonal shortfalls in cash flow, and reduce susceptibility to emergency or unanticipated expenditures or to revenue shortfalls, Clarendon County will adopt budgets that provide for a combined assigned and unassigned fund balance of not less than ten percent (10.0%) nor more than twenty percent (20.0%) of operating expenditures within its General Fund.

In the event the fund balance is greater than 20.0% at the end of any fiscal year, the excess may be used in one of or a combination of the following ways:

- One-time expenditures which do not significantly increase recurring operating costs;
- Other one-time costs, or the establishment of or increase in legitimate reservations or designations of fund balance;
- Start-up expenditures for new programs undertaken at mid-year, provided such action is considered in the context of council-approved multi-year projections of revenue and expenditures.

If at the end of the fiscal year, the fund balance falls below 10.0%, the County Administrator shall prepare and submit a plan for expenditure reductions and/or revenue increases to the County Council. The County shall take action necessary to restore the combined assigned and unassigned fund balance to acceptable levels within one year.

**Section XV.** In addition to funds normally received and to **ad valorem** taxes imposed for other purposes, the Auditor of Clarendon County is hereby authorized and directed to make the following levies on all taxable property within the areas specified:

#### **Millage Report Exhibit E**

Expenditures by the County for the purposes specified on the attached Millage Sheet, Exhibit C, Millage Report out of the funds so raised and those other funds remitted to the County by State



Agencies, raised by other Ordinances of the County, and obtained by the County from other sources are hereby authorized.

**Section XVI.** The County Tax Assessor shall furnish to the County Auditor the assessed values on all property within the County on or before August 30, 2018.

**Section XVII.** The County Auditor shall deliver the tax books to the County Treasurer no later than September 15, 2018.

**Section XVIII.** No additional levy for school purposes shall be made in any district unless approved by a majority of the County Council.

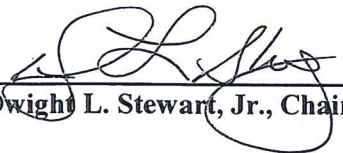
**Section XIX.** All Boards, Commissions, Agencies, and other entities receiving funds from the County shall send to County Council a copy of the Minutes of each meeting within thirty (30) days thereof and shall annually submit financial reports to the County Council within six (6) months after end of fiscal year.

**Section XX.** No funds appropriated herein shall be used for payment of expenses or obligations of the County or any agency or office thereof incurred prior to the effective date of this Ordinance except for retirement of General Obligation Bonds and payment on lease purchase agreements that come due after the effective date of this Ordinance.

**Section XXI.** This Ordinance shall take effect the 1<sup>st</sup> day of July 2018.

ADOPTED this 11 day of June 2018.

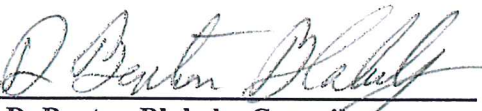
CLARENDON COUNTY COUNCIL

  
Dwight L. Stewart, Jr., Chairman

  
W. J. Frierson, Vice Chairman

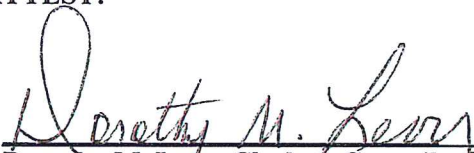
  
Billy G. Richardson, Councilman

  
A. C. English, Jr., Councilman

  
D. Benton Blakely, Councilman



ATTEST:

  
Dorothy M. Levy, Clerk to Council

First Reading:	April 9, 2018
Public Hearing:	May 14, 2018
Second Reading:	May 14, 2018
Third Reading:	June 11, 2018
Adoption:	July 1, 2018



<b>EXHIBIT A</b>		
<b>CLARENDON COUNTY GENERAL REVENUE ANALYSIS</b>		
<b>FISCAL YEAR 2018/2019</b>		
<b>ACCOUNT</b>	<b>REVENUE DESCRIPTION</b>	<b>BUDGET</b>
<b>010-004-</b>		<b>FY18/19</b>
	<b>AD VALOREM</b>	
00310-40010	Real Estate Taxes	\$10,617,226
00310-40015	Vehicle Taxes	\$1784,513
00310-40025	Delinquent Taxes	\$1,200,000
00300-30021	LOST Reserve	-
	<b>OTHER LOCAL REVENUES</b>	
00310-40031	LOST Revenue	\$2,600,000
00310-40032	Local Accommodations Tax (3%)	\$220,000
00310-40035	Payments in Lieu of Taxes	\$110,000
00310-40036	Payments in Lieu - Motor Carriers	\$195,000
00310-40040	Treasurer's Cost to Cities	\$28,500
00310-40046	Delinquent Tax Fees	\$200,000
00310-40056	Hanger Rent	\$45,500
00310-40060	Investment Income	1,600
00310-40065	Multi-County Industrial Park	\$85,000
00310-40070	Miscellaneous Revenue	\$180,000
00310-40075	Sale of Assets	\$40,000
00310-42400	Contributions	\$5,000
	<b>CHARGES FOR SERVICES</b>	
00315-41000	Assessors Fees	\$1,000
00315-41001	Moving Permits	\$3,500
00315-41005	Building Permits	\$110,000
00315-41010	Master of Equity	\$7,500
00315-41015	Probate Fees	\$55,000
00315-41020	Clerk of Court Fees/Fines	\$120,000
00315-41025	ROD Fees	\$165,000
00315-41030	Coroner's Fees	10,000
00315-41040	County Road User Fee	\$1,050,000
00315-41045	Temporary Tag Fee	\$300
00315-41046	Decal Issuance	\$26,000
00315-41050	Planning/Public Service Com.	\$9,000
00315-41070	Sheriff Fees	\$1,000
00315-41072	Municipal Inmate Housing	\$24,000
00315-41073	Animal Control Fees	\$1,100
00315-41075	Landfill Fees	\$260,000
00315-41076	Recreation Canteen	\$15,000
00315-41077	Recreation Registration Fees	\$30,000
00315-41078	Recreation Sponsorship	\$6,500

	<b>FRANCHISE FEES</b>	
00320-42000	Franchise Fees	\$135,000
	<b>FINES &amp; FORFEITURES</b>	
00325-43000	Magistrate Fines	\$195,000
	<b>STATE REVENUES</b>	
00330-40005	Voter Registration Board	\$9,500
00330-40006	Voter Registration Office	\$30,000
00330-44000	Merchants Inventory	\$48,900
00330-44015	Clerk/Sheriff/Probate/Corner	\$7,900
00330-44030	State Aid and Allocations	\$1,380,000
00330-44035	Accommodations Tax (1st 25K + 5%)	\$32,000
00330-44040	DSS Revenue	\$35,000
00330-44045	Salary Reimb: Family court DSS	\$125,000
00330-44050	Salary Reimb: Civil Process	\$9,000
00330-44055	Solid Waste Tire Fees	\$14,500
	<b>FEDERAL REVENUES</b>	
00335-45005	Veterans Affairs	\$4,500
	<b>TRANSFERS</b>	
06000-49080	Drug Court	\$5,000
06000-49022	Landsale	\$40,000
06000-49090	Water & Sewer	\$10,000
<b>TOTAL REVENUES</b>		<b>\$21,288,539</b>



**EXHIBIT B**  
**PERSONNEL ANALYSIS**  
**FISCAL YEAR 2018/2019**

DEPT. #	DEPARTMENT	STATUS	# EMPLOYEES 18/19
410	<b>Administration</b>	Full-Time	3
	Administrator		
	Deputy Administrator		
	Senior Secretary		
411	<b>Clerk of Court</b>	Full-Time	4
	Clerk of Court		
	Deputy Clerk of Court for Common Pleas Court/General Sessions		
	Deputy Clerk of Court for General Sessions		
	Accounting Specialist		
412	<b>Magistrate</b>	Full-Time	8
	Chief Magistrate	Part-Time	8
	Civil Court Administrator		
	Switchboard/Receptionist		
	Criminal Court Administrator Felony		
	Traffic Court Administrator		
	Criminal Court Administrator Misdemeanor		
	Deputy Summary Court Clerk		
	Financial Administrator		
	8 - Part-time Magistrates		
413	<b>Probate Judge</b>	Full-Time	2
	Probate Judge	Part-Time	1
	Deputy Probate Judge		
	Records Clerk Part-time		
414	<b>County Council</b>	Full-Time	5
	Chairman		
	Vice-Chairman		
	3 - Councilpersons		
415	<b>Assessor</b>	Full-Time	10
	County Assessor		
	Assistant County Assessor		
	Records Clerk		
	Transfer Technician		
	1 - Appraiser I		
	1 - Chief Appraiser		
	3 - Appraiser II		
	1 - Mapper/GIS		
416	<b>Auditor</b>	Full-Time	4
	Auditor		
	Deputy Auditor		
	1 - Auditor Tax Clerk II		
	1 - Administrative Assistant		
417	<b>Veteran's Affairs</b>	Full-Time	1
	Director		
DEPT. #	DEPARTMENT	STATUS	# EMPLOYEES 18/19

418	<b>Treasurer</b>	Full-Time	6
	Treasurer		
	Assistant Treasurer		
	2-Administrative Assistant		
	Teller		
	Tax Collector		
419	<b>Facilities Management</b>	Full-Time	10
	Facilities Manager		
	8 – Custodian II		
	Maintenance Supervisor		
420	<b>Sheriff</b>	Full-Time	58
	Sheriff	Part-Time	3
	1 – Chief Deputy		
	1 - Major Patrol		
	2 - Captains		
	6 - Investigators		
	1 - Narcotic Investigator		
	3 - Lieutenants		
	7 - Sergeants		
	4 - Corporals		
	19 - Deputy		
	1 – Warrants Processing Coordinator		
	Records Clerk		
	Investigative Coordinator		
	Administrative Assistant		
	Assistant to Sheriff		
	3 – Bailiffs – P.T.		
	Commander Drug Force		
	2 - Drug Dog Handler		
	1 – Domestic Violence Investigator		
	1 – Sergeant – Courthouse Security		
	2 – Deputies – Courthouse Security		
	1 – Animal Control/Codes Enforcer Officer		
421	<b>Corrections</b>	Full-Time	38
	Director		
	8 - Lieutenants		
	5 - Sergeants		
	4 - Corporals		
	18 - Correctional Officers		
	1 - Records Clerk		
	1 – Administrative Coordinator		
422	<b>Coroner</b>	Full-Time	2
	Coroner		
	Administrative Assistant/Deputy Coroner		
423	<b>Communications</b>	Full-Time	18
	Supervisor		
	Assistant Supervisor		
	4 - Senior Dispatchers		
	12 - Dispatchers		
<b>DEPT. #</b>	<b>DEPARTMENT</b>	<b>STATUS</b>	<b># EMPLOYEES 18/19</b>



424	<b>Emergency Preparedness</b>	Full-Time	1
	Director		
425	<b>Family Court</b>	Full-Time	2
	Deputy of Family Court		
	Clerk II		
426	<b>Register of Deeds</b>	Full-Time	3
	Register of Deeds		
	0 - Assistant Register of Deeds		
	2 - Records Clerk		
427	<b>Master In Equity</b>	Full-Time	1
	Master In Equity		
430	<b>Landfill</b>	Full-Time	5
	Landfill Supervisor		
	2 - Heavy Equipment Operator		
	1 - Recycle Operator		
	1 - Landfill Technician		
432	<b>Planning/Public Service</b>	Full-Time	6
	Director		
	Building Codes Officer		
	2 - Building Inspectors		
	Planning/Zoning Coordinator		
	Administrative Assistant		
434	<b>Fleet Maintenance</b>	Full-Time	3
	Supervisor		
	1 - Mechanic Tech II		
	1 - Mechanic Tech I		
435	<b>Development Board</b>	Full-Time	2
	Director of Economic Development		
	Economic Development Coordinator		
436	<b>Engineer</b>	Full-Time	1
	Engineer		
437	<b>Finance</b>	Full-Time	5
	CFO		
	Budget Analyst		
	Senior A/P Clerk		
	Accounting Clerk/Receptionist		
	Payroll Coordinator/Clerk to Council		
438	<b>Human Resources</b>	Full-Time	2
	Human Resources Director		
	Benefits Coordinator		
439	<b>Grants</b>	Full-Time	2
	Grants Administrator		
	Assistant Grants Coordinator		
440	<b>Procurement</b>	Full-Time	3
	Procurement Director		
	Senior Buyer		
	Clerk II		
<b>DEPT. #</b>	<b>DEPARTMENT</b>	<b>STATUS</b>	<b># EMPLOYEES 18/19</b>



451	<b>Recreation</b>	Full-Time	6
	Director	Part-Time	4
	Maintenance Supervisor		
	2 - Maintenance Workers		
	1 – Recreation Center Supervisor		
	1 – Recreation Specialist		
	2 – Recreation Attendant – P.T.		
	1 – Clerk II – P.T.		
	1 – Maintenance Worker – P.T.		
454	<b>Voter Registration</b>	Full-Time	3
	Director		
	1 – Deputy Director		
	1 - Clerk II		
466	<b>Information Technology</b>	Full-Time	2
	Director of IT		
	Computer Technician		
467	<b>Public Works</b>	Full-Time	14
	Director		
	Recycling Coord/Admin. Assistant		
	Foreman		
	Administrative Assistant		
	7 - Heavy Equipment Operators		
	3 - Litter Control Attendants		
468	<b>Archives</b>	Full-Time	1
	Archivist	Part-Time	2
	1 - Archival Assistant – P.T.		
	1 - Clerk II – P.T.		
480	<b>DSS - Clerk of Court</b>	Full-Time	2
	1 - Clerk II	Part-Time	2
	1 - Teller		
	1 - Clerk II – P.T.		
	1 - Baliff – Security – P.T.		
482	<b>School Resources Officers - Sheriff</b>	Full-Time	7
	School Resource Supervisor		
	6 - School Resources Officer		
620	<b>Fire Department</b>	Full-Time	35
	Fire Chief	Part-Time	5
	1 - Deputy Chief of Operations		
	1 – Deputy Chief of Maintenance		
	1 -Battalion Chief Fire Marshall / Inspector		
	1 – Deputy Fire Marshall		
	4 – Captains – Company Officer		
	1– Lt. Recruitment & Retention Coordinator/Assistant Training Officer		
	4 – Lieutenants Company Officer		
	1 – Captain - Training Officer		
	19 - Firefighters		
	1 - Administrative Assistant		
	1 - Fire Inspector – P.T.		
	4 –Firefighter / Hydrant Technicians – P.T.		
<b>DEPT. #</b>	<b>DEPARTMENT</b>	<b>STATUS</b>	<b># EMPLOYEES 18/19</b>





## EXHIBIT C

**SECTION 1. *TAN Findings.*** The County finds:

(a) **The ordinance to which this Exhibit is attached is the County's budget ordinance for operating expenses for the current fiscal year.**

(b) The County anticipates notices for the collection of *ad valorem* taxes on real property in the County to be mailed to the taxpayers of the County no later than November of the current calendar year, with taxes payable without penalty on or about January 15 of the subsequent calendar year.

(c) **To provide funds for the County's operating expenses, it may necessary for the County to issue tax anticipation notes in an aggregate principal amount not exceeding 50% of the County's operating budget for the current fiscal year, subject to the applicable restrictions of (a) state law, and (b) the Internal Revenue Code and related regulations (collectively, "IRC").**

**SECTION 2. *Authorization and Details of the Note.*** The County authorizes the issuance of one or more tax anticipation notes (each, a "Note"), in the principal amount not exceeding 50% of the County's operating budget. The Note is designated as "Clarendon County, South Carolina, Tax Anticipation Note", to include the appropriate (sub) series designation. Subject always to state law and the IRC, either the Chairperson of County Council ("Chairperson") or County Administrator, acting individually, may determine all items related to Note, for example (if and when applicable), the method and timing of sale, the notice of sale, the form, the method for calculating interest, the dated and delivery dates, the redemption provisions, the registrar/paying agent (the County may serve as its own). The Note shall be executed in the name of the County with the manual or facsimile signature of either the Chairperson or County Administrator attested by the manual or facsimile signature of the Clerk to County Council ("Clerk"), and authenticated by the registrar/paying agent.

**SECTION 3. *Registrar/Paying Agent.*** The Note shall be registered as to principal and interest in the name of initial purchaser, and that registration shall be noted on the Note, after which no transfer of the Note shall be effectual unless made on the books by the registered holder in person, or by his duly authorized attorney and similarly noted on the Note.

**SECTION 4. *Security for the Note.*** For the payment of the principal of and interest on the Note, the County pledges (a) the full faith, credit and taxing power of the County; and (b) the *ad valorem* taxes authorized to be levied as described in Section 1 of this Exhibit.

**SECTION 5. *No Prior Pledge of Taxes.*** The County has not authorized or issued any indebtedness of any type in anticipation of the collection of the *ad valorem* taxes pledged to the payment of the Note authorized by this Ordinance. The County may issue other notes on a parity with the Note.

**SECTION 6. *Tax Covenant.*** The County covenants that no use of the proceeds of the Note shall be made which, if that use had been reasonably expected on the date of issue of the Note, would have caused the Note to be an "arbitrage bond", as defined in Section 148 of the IRC. If, at the time of the issuance, the County does not reasonably anticipate issuing in excess of \$10,000,000 in tax-exempt obligations in the current calendar year, then the County may the Note as a "bank qualified tax-exempt obligation" within the meaning of Section 265(b)(3) of the Code.

**SECTION 7. *Authorization to Execute.*** The County Council authorizes the Chairperson or County Administrator, each individually, and Clerk to execute whatever documents and instruments as may be necessary to effect the issuance of the Note.



## **EXHIBIT D**

### ***Section 1. Lease Findings***

(a) The County may desire to acquire and finance various equipment during the current fiscal year, in an amount not exceeding \$250,000 ("Equipment"), through means of borrowing money from a bank or other financial institution selected by the County Administrator.

(b) It is in the best interest of the County to acquire the Equipment by entering into the Financing (defined below). The Financing will enable the County to acquire the Equipment, which is necessary for the County's proper functioning.

***Section 2. Approval of Acquisition and Financing; Delegation of Authority.*** The County may acquire and finance the Equipment according to a lease purchase financing, or other means of financing, in an amount not to exceed \$250,000, which is repayable through annual appropriations from any legally available source ("Financing"). The County Administrator shall endeavor to structure the Financing so it does not count against the County's constitutional debt limit.

The County authorizes the Financing and either the Chairperson of County Council ("Chairperson") or County Administrator, acting individually, may determine all items related to Financing, for example (if and when applicable), the method and timing, any applicable notices, the form of all documents, the method for calculating interest, the dated and delivery dates, any early termination provisions. Each document related to the Financing, shall be executed in the name of the County with the manual or facsimile signature of either the Chairperson or County Administrator attested by the manual or facsimile signature of the Clerk to County Council ("Clerk"), and authenticated by the registrar/paying agent.

***Section 3. Tax Covenant.*** The County covenants that no use of the proceeds of the Lease shall be made which, if that use had been reasonably expected on the date of issue of the Lease, would have caused the Lease to be an "arbitrage bond", as defined in Section 148 of the IRC. If, at the time of the issuance, the County does not reasonably anticipate issuing in excess of \$10,000,000 in tax-exempt obligations in the current calendar year, then the County may the Lease as a "bank qualified tax-exempt obligation" within the meaning of Section 265(b)(3) of the Code.

***Section 4. Authorization to Execute.*** The County Council authorizes the Chairperson or County Administrator, each individually, and Clerk to execute whatever documents and instruments as may be necessary to effect the issuance of the Lease.

**EXHIBIT E**

**Millage Report**

*Supplied by the Clarendon County Auditor*